

## Message Text

UNCLASSIFIED

PAGE 01 USNATO 07687 01 OF 04 180230Z  
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 TRSE-00 IO-14 PM-05 NSC-05  
SP-02 SS-15 /057 W

-----013896 180301Z /14

R 171751Z AUG 78

FM USMISSION USNATO

TO SECSTATE WASHDC 3374

SECDEF WASHDC

INFO USDOCOCENT BRUNSSUM NL

32ND TFS CAMP NEW AMSTERDAM NL

CINCUSAREUR HEIDELBERG GER

AMEMBASSY LONDON

CINCUSAFE RAMSTEIN AB GER

USNMR SHAPE BE

AMEMBASSY THE HAGUE

USCINCEUR VAIHINGEN GER

UNCLAS SECTION 01 OF 04 USNATO 07687

STATE FOR L/SFP, 32ND TFS FOR NL/JA, USAREUR FOR AEAJA/IA,  
USAFE FOR JACI

E.O. 11652: N/A

TAGS: MARR NATO

SUBJECT: AD HOC COMMITTEE ON TAX EXEMPTION OF MILITARY  
HEADQUARTERS AND PERSONNEL - PROPOSED DRAFT TO COUNCIL

1. THERE FOLLOWS A REDRAFT OF THE PROPOSED COMMITTEE'S  
REPORT TO COUNCIL. THE CHAIRMAN'S CURRENT VERSION IS,  
OF COURSE, SUBJECT TO AMENDMENT IN LIGHT OF FURTHER  
EXCHANGE OF VIEWS DURING COURSE OF 24 NOV 78 MEETING.

2. BEGIN TEXT:

- AC/304-D/1(2ND REVISE

UNCLASSIFIED

UNCLASSIFIED

PAGE 02 USNATO 07687 01 OF 04 180230Z

- AD HOC COMMITTEE ON TAX EXEMPTION OF  
- MILITARY HEADQUARTERS AND PERSONNEL

I. TERMS OF REFERENCE

- 1. AT ITS MEETING ON 3RD JUNE, 1977, THE COUNCIL

DECIDED THAT AN AD HOC COMMITTEE CONSISTING OF EXPERTS NOMINATED BY DELEGATIONS, WITH THE ASSISTANCE OF THE NATO LEGAL ADVISER, WOULD TRY TO CLARIFY ARTICLE X OF THE AGREEMENT ON THE STATUS OF FORCES (LONDON 1951) AND ARTICLE VIII OF THE PROTOCOL ON THE STATUS OF HEADQUARTERS (PARIS 1952) (SEE C-R(77)24 OF 16TH JUNE, 1977, AND PO/77/67 OF 28TH APRIL, 1977).

- 2. THE AD HOC COMMITTEE MET...TIMES UNDER THE CHAIRMANSHIP OF THE NATO LEGAL ADVISER AND, INTER ALIA, CONSIDERED THE PRELIMINARY WORK WHICH HAD LED UP TO THE TWO ABOVE-MENTIONED ARTICLES AS WELL AS VARIOUS NOTES AND STUDIES CONNECTED WITH THE PROBLEMS AT ISSUE AS FURNISHED BY THE DIFFERENT DELEGATIONS.

- BASING ITSELF ON PARAGRAPH 7 OF THE ABOVE-MENTIONED PO/77/67, THE AD HOC COMMITTEE DECIDED THAT IT SHOULD DEFINE:

- (A) THE DISTINCTION BETWEEN "DUTIES AND TAXES" AND "CHARGES FOR SERVICES RENDERED" (ARTICLE VIII OF THE PROTOCOL);

- (B) THE EXACT MEANING OF "FORM OF TAXATION (DEPENDENT) UPON RESIDENCE OR DOMICILE" (ARTICLE X OF THE AGREEMENT).

UNCLASSIFIED

UNCLASSIFIED

PAGE 03 USNATO 07687 01 OF 04 180230Z

## II. ARTICLE VIII OF THE PARIS PROTOCOL

- 3. IN THIS ARTICLE, WHICH GOVERNS THE SYSTEM OF TAX EXEMPTION OF HEADQUARTERS, PARAGRAPHS 1 AND 4 READ AS FOLLOWS:

- "1. FOR THE PURPOSE OF FACILITATING THE ESTABLISHMENT, CONSTRUCTION, MAINTENANCE, AND OPERATION OF ALLIED HEADQUARTERS, THESE HEADQUARTERS SHALL BE RELIEVED, SO FAR AS PRACTICABLE, FROM DUTIES AND TAXES, AFFECTING EXPENDITURES BY THEM IN THE INTEREST OF COMMON DEFENCE AND FOR THEIR OFFICIAL AND EXCLUSIVE BENEFIT, AND EACH PARTY TO THE PRESENT PROTOCOL SHALL ENTER INTO NEGOTIATIONS WITH ANY ALLIED HEADQUARTERS OPERATING IN ITS TERRITORY FOR THE PURPOSE OF CONCLUDING AN AGREEMENT TO GIVE EFFECT TO THIS PROVISION.

- 4. THE EXPRESSION "DUTIES AND TAXES" IN THIS ARTICLE DOES NOT INCLUDE CHARGES FOR SERVICES RENDERED."

- 4. THE CORRESPONDING ARTICLE IN THE VIENNA CONVENTION ON DIPLOMATIC RELATIONS IS ARTICLE 23(1) WHICH READS:

- "THE SENDING STATE AND THE HEAD OF MISSION SHALL
- BE EXEMPT FROM ALL NATIONAL, REGIONAL OR
- MUNICIPAL DUES AND TAXES IN RESPECT OF THE
- PREMISES OF THE MISSION, WHETHER OWNED OR LEASED,
- OTHER THAN SUCH AS REPRESENT PAYMENT FOR SPECIFIC

UNCLASSIFIED

NNN

UNCLASSIFIED

PAGE 01 USNATO 07687 02 OF 04 180236Z  
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 TRSE-00 IO-14 PM-05 NSC-05  
SP-02 SS-15 /057 W

-----013978 180302Z /14

R 171751Z AUG 78

FM USMISSION USNATO

TO SECSTATE WASHDC 3375

SECDEF WASHDC

INFO USDOCOCENT BRUNSSUM NL

32ND TFS CAMP NEW AMSTERDAM NL

CINCUSAREUR HEIDELBERG GER

AMEMBASSY LONDON

CINCUSAFE RAMSTEIN AB GER

USNMR SHAPE BE

AMEMBASSY THE HAGUE

USCINCEUR VAIHINGEN GER

UNCLAS SECTION 02 OF 04 USNATO 07687

STATE FOR L/SFP, 32ND TFS FOR NL/JA, USAREUR FOR AEAJA/IA,  
USAFE FOR JACI

- SERVICES RENDERED."

- THE REGULATION FOR THE UNITED NATIONS IS ARTICLE II(7)(A) OF THE GENERAL CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS WHICH READS:

- "THE UNITED NATIONS, ITS ASSETS, INCOME AND OTHER
- PROPERTY WHICH SHALL BE

- (A) EXEMPT FROM ALL DIRECT TAXES; IT IS
- UNDERSTOOD, HOWEVER, THAT THE UNITED NATIONS

- WILL NOT CLAIM EXEMPTION FROM TAXES WHICH ARE,
- IN FACT, NO MORE THAN CHARGES FOR PUBLIC UTILITY
- SERVICE."

UNCLASSIFIED

UNCLASSIFIED

PAGE 02 USNATO 07687 02 OF 04 180236Z

- 5. THE AD HOC COMMITTEE AGREED THAT, GIVEN THE WORDING AND THE GENERAL PHILOSOPHY UNDERLYING THE PROVISION OF ARTICLE VIII OF THE PARIS PROTOCOL, NATO MILITARY HQ SHOULD BE EXEMPT FROM DUTIES AND TAXES AFFECTING EXPENDITURES IN THE INTEREST OF COMMON DEFENCE. THIS EXEMPTION DOES NOT APPLY TO PAYMENTS WHICH REPRESENT CHARGES FOR SERVICES RENDERED.

- IT SHOULD BE REMEMBERED THAT TAXES CHARGED TO A HEADQUARTERS REPRESENT BUDGET EXPENSES WHICH IN THE LAST ANALYSIS MUST BE BORNE BY THE MEMBER STATES.

- 6.
- (A) THE AD HOC COMMITTEE NOTED, HOWEVER, THAT THE GENERAL SCOPE OF TAX EXEMPTION IN THE INTEREST OF COMMON DEFENCE IS LIMITED BY THE USE IN ARTICLE VIII OF THE PHRASE "SO FAR AS PRACTICABLE."

- (B) FROM THE PREPARATORY WORK WHICH LED TO THIS ARTICLE IT APPEARS THAT THIS LIMITATION TOOK INTO ACCOUNT THE PROBLEMS OF FITTING THE NEW TAX EXEMPTION INTO EXISTING NATIONAL LEGISLATION. THOSE PROBLEMS WHERE THEY EXISTED SEEM TO HAVE BEEN LARGELY OVERCOME IN THE PAST 20 YEARS OF APPLICATION OF THE PARIS PROTOCOL IN NATO.

- (C) FROM THE WORDING "SO FAR AS PRACTICABLE" IT CAN ALSO BE CONCLUDED THAT THE PRINCIPLE OF TAX EXEMPTION MIGHT ENCOUNTER PRACTICAL, ADMINISTRATIVE DIFFICULTIES OF IMPLEMENTATION. THERE HAVE BEEN INSTANCES WHERE SMALL AMOUNTS OF TAXES DIFFICULT TO DEFINE OR TO HANDLE HAVE BEEN PAID

UNCLASSIFIED

UNCLASSIFIED

PAGE 03 USNATO 07687 02 OF 04 180236Z

- IN SPITE OF THE GENERAL EXEMPTION.
- (D) AS A TENDENCY IT CAN, HOWEVER, BE OBSERVED THAT MEMBER COUNTRIES HAVE BEEN BROADENING THE FIELD OF TAX EXEMPTION IN THE YEARS SUBSEQUENT TO THE ADOPTION OF THE PROTOCOL.

- (E) IF THE QUESTION COMES UP WHETHER A TAX IS
- EXEMPTED OR NOT, IT IS THEREFORE NOT SUFFICIENT
- TO READ AND INTERPRET ARTICLE VIII ALONE; THE
- PRACTICE SINCE THE CONCLUSION OF THE PROTOCOL
- SHOULD BE REGARDED AS WELL.
- (F) FURTHERMORE, THE REFERENCE IN ARTICLE VIII TO THE
- NEGOTIATION AND CONCLUSION OF BILATERAL AGREE-
- MENTS BETWEEN HEADQUARTERS AND HOST COUNTRIES
- MAKES IT CLEAR THAT THE DETAILS OF IMPLEMENTA-
- TION MAY BE INCLUDED IN THOSE AGREEMENTS, E.G.,
- THE ENUMERATION OF EXEMPTIONS WITH REGARD TO THE
- SPECIFIC LEGAL SITUATION IN THE COUNTRY CON-
- CERNED. THOSE AGREEMENTS CAN THEREFORE GIVE
- MEANING TO THE PROVISIONS OF ARTICLE VIII.
- (G) IN THE EVENT OF THE INTRODUCTION OF NEW TAXES,
- MEMBER COUNTRIES SHOULD EITHER EXEMPT HEADQUAR-
- TERS FROM THE TAXES, OR, IF THEY CONSIDER THAT
- HEADQUARTERS ARE NOT EXEMPT UNDER THE TERMS OF
- ARTICLE VIII OR THAT THE TAX IS IN REALITY A
- CHARGE FOR SERVICES RATHER THAN A TAX, THEY
- SHOULD INFORM, AND ENTER INTO DISCUSSIONS WITH,
- THE HEADQUARTERS CONCERNED WITH A VIEW TO ESTA-
- BLISHING WHETHER OR NOT THE HEADQUARTERS ARE
- EXEMPT UNDER ARTICLE VIII.
- 7.

UNCLASSIFIED

NNN

UNCLASSIFIED

PAGE 01 USNATO 07687 03 OF 04 180237Z  
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 TRSE-00 IO-14 PM-05 NSC-05  
SP-02 SS-15 /057 W  
-----013998 180302Z /14

R 171751Z AUG 78  
FM USMISSION USNATO  
TO SECSTATE WASHDC 3376  
SECDEF WASHDC  
INFO USDOCOCENT BRUNSSUM NL  
32ND TFS CAMP NEW AMSTERDAM NL  
CINCUSAREUR HEIDELBERG GER  
AMEMBASSY LONDON  
CINCUSAFE RAMSTEIN AB GER  
USNMR SHAPE BE

AMEMBASSY THE HAGUE  
USCINCEUR VAIHINGEN GER

UNCLAS SECTION 03 OF 04 USNATO 07687

- (A) AS REGARDS THE CONCEPT OF "CHARGES FOR SERVICES RENDERED" ITS EXACT SCOPE IS HARD TO DEFINE
- BECAUSE OF THE VARIED AND VARIABLE ATTITUDES EXPRESSED IN THE LEGISLATION OF THE DIFFERENT COUNTRIES.

- (B) THE AD HOC COMMITTEE AGREED THAT DEFINITIONS COULD ONLY BE COINED IN GENERAL TERMS AS FOLLOWS:

- - TAXES ARE MONETARY PAYMENTS WHICH ARE NOT REIMBURSEMENTS FOR SERVICES RENDERED AND WHICH ARE NOT RELATED TO THE PRICE OF SERVICES RECEIVED. THE PAYMENTS ARE IMPOSED FOR THE PURPOSE OF PRODUCING REVENUE;

- - CHARGES FOR SERVICES RENDERED ARE PAYABLE
- UNCLASSIFIED

UNCLASSIFIED

PAGE 02 USNATO 07687 03 OF 04 180237Z

- IN RETURN FOR A SPECIFIC SERVICE OBTAINED BY AN INTERNATIONAL MILITARY HEADQUARTERS OR ANOTHER NATO MEMBER. THEY MUST REPRESENT ADEQUATE PAYMENT FOR SUCH SERVICE FOR WHICH CHARGES ARE MADE OR FEES IMPOSED.
- (C) ALSO, THE METHOD OF TAXATION MAY SOMETIMES RESULT IN A SUM DEMANDED OF A TAX-PAYER INCLUDING BOTH A TAX PROPER AND THE COST OF THE SERVICES RENDERED. IN SUCH CASES THE NEGOTIATIONS REFERRED TO IN PARAGRAPH 6 ARE APPROPRIATE TO RESOLVE ANY PROBLEMS PRESENTED BY AN ASSESSMENT OR LEVY WHICH REPRESENTS A COMBINATION OF TAXES AND SERVICE CHARGES, AND TO REACH AN AGREEMENT AS TO A PROPER APPORTIONMENT THEREOF.

- 8. THE AD HOC COMMITTEE FEELS THAT THE ABOVE PRINCIPLES COULD SERVE AS GUIDANCE (A) FOR DETERMINING WHETHER A SPECIFIC PAYMENT IS A CHARGE FOR A SERVICE RENDERED (WHICH HAS TO BE PAID BY THE HEADQUARTERS) OR A TAX; AND (B) TO ESTABLISH WHETHER THE TAX BELONGS TO THOSE FROM WHICH HEADQUARTERS ARE EXEMPTED. FURTHERMORE, THEY OFFER THE PROCEDURE (NEGOTIATIONS AND BILATERAL AGREEMENT) FOR CLARIFYING ANY PROBLEMS.

III. ARTICLE X OF THE LOND AGREEMENT

9. THIS ARTICLE, WHICH GOVERNS THE SYSTEM OF TAX EXEMPTION FOR MEMBERS OF A FORCE AND HEADQUARTERS STAFF, STIPULATES IN PARAGRAPHS 1 AND 2:

- "1. WHERE THE LEGAL INCIDENCE OF ANY FORM OF
- TAXATION IN THE RECEIVING STATE DEPENDS ON
- RESIDENCE OR DOMICILE, PERIODS DURING WHICH A

UNCLASSIFIED

UNCLASSIFIED

PAGE 03 USNATO 07687 03 OF 04 180237Z

- MEMBER OF A FORCE OR CIVILIAN COMPONENT IS IN
- THE TERRITORY OF THAT STATE BY REASON SOLELY OF
- HIS BEING A MEMBER OF SUCH FORCE OR CIVILIAN
- COMPONENT SHALL NOT BE CONSIDERED AS PERIODS OF
- RESIDENCE THEREIN, OR AS CREATING A CHANGE OF
- RESIDENCE OR DOMICILE, FOR THE PURPOSES OF SUCH
- TAXATION. MEMBERS OF A FORCE OR CIVILIAN COM-
- PONENT SHALL BE EXEMPT FROM TAXATION IN THE
- RECEIVING STATE ON THE SALARY AND EMOLUMENTS PAID
- TO THEM AS SUCH MEMBERS BY THE SENDING STATE OR
- ON ANY TANGIBLE MOVABLE PROPERTY THE PRESENCE OF
- WHICH IN THE RECEIVING STATE IS SOLELY DUE TO
- THEIR TEMPORARY PRESENCE THERE.

- 2. NOTHING IN THIS ARTICLE SHALL PREVENT TAXA-
- TION OF A MEMBER OF A FORCE OR CIVILIAN COMPONENT
- WITH RESPECT TO ANY PROFITABLE ENTERPRISE, OTHER
- THAN HIS EMPLOYMENT AS SUCH MEMBER, IN WHICH HE
- MAY ENGAGE IN THE RECEIVING STATE AND, EXCEPT AS
- REGARDS HIS SALARY AND EMOLUMENTS AND THE
- TANGIBLE MOVABLE PROPERTY REFERRED TO IN PARA-
- GRAPH 1, NOTHING IN THIS ARTICLE SHALL PREVENT
- TAXATION TO WHICH, EVEN IF REGARDED AS HAVING
- HIS RESIDENCE OR DOMICILE OUTSIDE THE TERRITORY
- OF THE RECEIVING STATE, SUCH A MEMBER IS LIABLE
- UNDER THE LAW OF THAT STATE."

- 10. THE AD HOC COMMITTEE NOTED THAT THIS ARTICLE
- CREATES A LEGAL FICTION OF NON-RESIDENCE ON THE TERRITORY
- OF THE RECEIVING STATE OF STAFF MEMBERS RESIDING THERE
- FOR THE PURPOSES OF THEIR INTERNATIONAL DUTIES. THE

UNCLASSIFIED

NNN

UNCLASSIFIED

PAGE 01 USNATO 07687 04 OF 04 180238Z

ACTION L-03

INFO OCT-01 EUR-12 ISO-00 TRSE-00 IO-14 PM-05 NSC-05

SP-02 SS-15 /057 W

-----014032 180302Z /14

R 171751Z AUG 78

FM USMISSION USNATO

TO SECSTATE WASHDC 3377

SECDEF WASHDC

INFO USDOCOCENT BRUNSSUM NL

32ND TFS CAMP NEW AMSTERDAM NL

CINCUSAREUR HEIDELBERG GER

AMEMBASSY LONDON

CINCUSAFE RAMSTEIN AB GER

USNMR SHAPE BE

AMEMBASSY THE HAGUE

USCINCEUR VAIHINGEN GER

UNCLAS SECTION 04 OF 04 USNATO 07687

RESULT IS A GENERAL EXEMPTION FROM TAXES DEPENDING ON THE RESIDENCE OR DOMICILE OF THE TAX-PAYER. ARTICLE X DEALS WITH EXEMPTION FROM TWO FURTHER CATEGORIES OF TAX, THE TAXES ON THE SALARY AND EMOLUMENTS PAID TO MEMBERS OF A FORCE OR CIVILIAN COMPONENT AND THE TAX ON TANGIBLE MOVABLE PROPERTY BELONGING TO THEM.

- 11. THE AD HOC COMMITTEE ADVOCATES, FOR THE PURPOSES OF THIS TEXT, OBSERVANCE OF THE GENERAL SPIRIT UNDERLYING THE INTERNATIONAL AGREEMENTS, WHICH GRANT CERTAIN FISCAL PRIVILEGES AND IMMUNITIES TO REPRESENTATIVES OF FOREIGN COUNTRIES REQUIRED TO RESIDE TEMPORARILY IN THE TERRITORY OF ANOTHER COUNTRY BECAUSE OF THEIR INTERNATIONAL DUTIES.

- IT MUST BE ADMITTED THAT THIS TEMPORARY RESIDENCE IN THE HOST COUNTRY CALLS FOR A SPECIAL FISCAL STATUS AND UNCLASSIFIED

UNCLASSIFIED

PAGE 02 USNATO 07687 04 OF 04 180238Z

TREATMENT. HOWEVER, THIS LEGAL FICTION OF NON-RESIDENCE MUST NOT BE EXTENDED TOO FAR.

- THUS, FISCAL EXEMPTION SHOULD NOT BE EXTENDED TO THOSE CATEGORIES OF TAXES WHICH ARE NOT DIRECTLY DEPENDING ON THE RESIDENCE OR DOMICILE OF THOSE CONCERNED, AS FOR EXAMPLE ENTERTAINMENT TAXES AND TRADE TAX. FURTHERMORE, IT CONCERNS ONLY TAXES. THAT MEANS THAT CHARGES FOR SERVICES RENDERED MUST BE PAID.



- 12. THE AD HOC COMMITTEE WOULD ALSO POINT OUT THAT IT IS PLAIN FROM THE PREPARATORY WORK LEADING UP TO THE DRAFTING THIS ARTICLE X THAT IT WAS NOT THE INTENTION TO GRANT EXEMPTION UNDER THE SECOND PARAGRAPH THEREOF TO MEMBERS OF A FORCE OR CIVILIAN COMPONENT IN RESPECT OF TAXES PAYABLE ON ANY PROFITABLE ENTERPRISES IN WHICH THEY MIGHT BE ENGAGED IN THE HOST STATE.

- 13. LASTLY, THE AD HOC COMMITTEE NOTES THAT BILATERAL AGREEMENTS HAVE BEEN ENTERED INTO, WITHIN THE FRAMEWORK OF ARTICLE X OF THE LONDON AGREEMENT, BETWEEN THE SENDING AND RECEIVING STATES AND THAT THESE BILATERAL AGREEMENTS DEAL IN PARTICULAR WITH THE FISCAL ARRANGEMENTS APPLICABLE TO MEMBERS OF THEIR FORCES AND TO THE CIVILIAN COMPONENTS. IT WOULD BE LOGICAL TO TAKE THE PROVISIONS OF THESE AGREEMENTS INTO ACCOUNT IN THE ESTABLISHMENT OF FISCAL RULES FOR PERSONNEL OF THE HEADQUARTERS.

- TO ENSURE THAT MEMBERS OF A FORCE OR CIVILIAN COMPONENT DO NOT COME IN FOR UNDUE DISCRIMINATION, DEPENDING ON THE NATO COUNTRY WHERE THEY HAVE TO SERVE, THESE MEMBER COUNTRIES SHOULD APPLY EQUIVALENT CRITERIA AS REGARDS TAXES RELATED TO THE CONCEPT OF RESIDENCE OR UNCLASSIFIED

UNCLASSIFIED

PAGE 03 USNATO 07687 04 OF 04 180238Z

DOMICILE.

#### IV. CONCLUSION

14. THE AD HOC COMMITTEE ON TAX EXEMPTION OF MILITARY HEADQUARTERS AND PERSONNEL IS THEREFORE OF THE CONSIDERED OPINION THAT BOTH ARTICLE VIII OF THE PARIS PROTOCOL ON THE STATUS OF MILITARY HEADQUARTERS AND ARTICLE X OF THE LONDON AGREEMENT, SHOULD BE APPLIED FAITHFULLY AND AS UNIFORMLY AS POSSIBLE THROUGHOUT THE MEMBER COUNTRIES:

- - BY OBSERVANCE OF THE BASIC PRINCIPLES MENTIONED
- IN THIS REPORT AS WELL AS OF THOSE GOVERNING
- INTERNATIONAL AGREEMENTS ON TAX EXEMPTIONS AND
- FISCAL PRIVILEGES;
  
- - BY THE APPLICATION OF THE GUIDANCE LAID DOWN IN
- PARAGRAPHS 3 TO 8 WITH RESPECT TO THE DISTINC-
- TION BETWEEN "DUTIES AND TAXES" AND "CHARGES
- FOR SERVICES RENDERED" (ARTICLE VIII OF THE
- PARIS PROTOCOL) AS WELL AS IN PARAGRAPHS 9 TO
- 13 WITH RESPECT TO THE EXACT MEANING OF "TAXATION
- DEPENDENT UPON RESIDENCE OR DOMICILE" (ARTICLE X OF
- THE LONDON AGREEMENT).

- - BY MEANS OF BILATERAL AGREEMENTS REFERRED TO HEREIN.  
END TEXT.BENNETT

UNCLASSIFIED

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** MILITARY PERSONNEL, PERSONNEL, COMMITTEES, HEADQUARTERS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 17 aug 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978USNATO07687  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780337-0506  
**Format:** TEL  
**From:** USNATO  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t19780851/aaaabqut.tel  
**Line Count:** 497  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 6b087061-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION L  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 10  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 28 apr 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1703837  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** AD HOC COMMITTEE ON TAX EXEMPTION OF MILITARY HEADQUARTERS AND PERSONNEL - PROPOSED DRAFT TO COUNCIL  
**TAGS:** MARR, NATO  
**To:** STATE DOD  
**Type:** TE  
**vdkgvwkey:** odbc://SAS/SAS.dbo.SAS\_Docs/6b087061-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014